29th March 1961]

(5) THE MADRAS AGRICULTURAL INCOME-TAX (EXTENSION TO ADDED TERRITORY) BILL, 1961 (L.A. BILL NO. 23 OF 1961).

THE HON. SRI M. A. MANICKAVELU : Sir, I move—

'That the Madras Agricultural Income-tax (Extension to Added Territory) Bill[a] 1961 (L.A. Bill No. 23 of 1961), as passed by the Legislative Assembly, be taken into consideration'.

Sir, the Madras Agricultural Income-tax Act, 1955 (Madras Act V of 1955), provides for the levy of a tax on agricultural income from land and is in force in this State except the Kanyakumari district and the Shencottah taluk of the Tirunelveli district. In the Kanyakumari district and Shencottah taluk of Tirunelveli district, the Travancore-Cochin Agricultural Income-tax Act is in force. In the territories transferred to the Madras State by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959), the Andhra Pradesh Surcharge Act, 1957 is in force. In order that there may be uniformity, it has been decided to extend the Madras Agricultural Income-tax Act, 1955 (Madras Act V of 1955) to the territories transferred to this State by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959), and repeal the Andhra Pradesh Surcharge Act, 1957. The point for consideration is this. Now, new territory from Andhra Pradesh—Tiruttani and other areas—has been added to the Madras State. As it is, the Surcharge Act of the Andhra Pradesh Government is in force there. We have got the Additional Surcharge Act, and that will expire after three or four months. We thought of extending it, but we have dropped that idea now. The proposal here is to repeal the Surcharge Act of Andhra Pradesh Government and in its place bring in this Agricultural Income-tax Act to the extent that it is prevalent all over the Madras State. Because it is a new territory that has been added to this State, this Act is not in force there. We are just extending this Act to that new territory. This is all that the Bill seeks to do. I request the House to accept the motion.

MR. CHAIRMAN : The question is :

'That the Madras Agricultural Income-tax (Extension to Added Territory) Bill, 1961 (L.A. No. 23 of 1961), as passed by the Legislative Assembly, be taken into consideration'.

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 to 15 were put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : Sir, I move—

'That the Madras Agricultural Income-tax (Extension to Added Territory) Bill, 1961 (L.A. No. 23 of 1961) as passed by the Legislative Assembly, be passed.'

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a Printed as Appendix V on pages 137–141 infra.

MR. CHAIRMAN : The question is—

'That the Madras Agricultural Income-tax (Extension to Added Territory) Bill, 1961 (L.A. Bill No. 23 of 1961), as passed by the Legislative Assembly, be passed.'

The motion was put and carried and the Bill was passed.

MR. CHAIRMAN : The House will now adjourn and meet again at 3 p.m. on Saturday, the 1st April 1961.

The House then adjourned.

IV.—PAPERS LAID ON THE TABLE OF THE HOUSE.

* 259. *Review of the progress made in the Co-operative Development Schemes during* 1960–61.

* 260. *Review of progress made during the Second Plan period and programme for the Third Plan on handloom schemes.*

* 261 *Notification issued by the Collector of North Arcot directing the removal of the President, Ariyur Panchayat. Vellore taluk from the office of the President of the said Panchayat with effect from 30th November* 1960.

* 262 *Notification issued with G.O. No.* 271, *Revenue, dated* 18*th January* 1961 *under the Madras Estates (Abolition and Conversion in to Ryotwari Act,* 1948.

† 263. *Notification issued with G.O. Ms. No.* 139, *Local Administration, dated* 18*th January* 1961, *regarding amendment to Rule* 4 *of the Rules for the payment of travelling allowance to members of District Development Councils and their Standing Committees.*

Bills passed by the Assembly and received there from in the Council :—

‡ 1. *The Madras Agricultural Income-tax (Amendment) Bill,* 1961 (*L.A. Bill No.* 12 *of* 1961).

§ 2. *The Madras Wakf (Supplementary) Bill,* 1961 (*L.A. Bill No.* 10 *of* 1961).

§ 3. *The Madras General Sales Tax (Second Amendment) Bill,* 1961 (*L.A. Bill No.* 15 *of* 1961)

§ 4. *The Madras (Added Territory) Extension of Laws Bill,* 1961 (*L.A. Bill No.* 16 *of* 1961).

* Laid on the table of the House on 27th March 1961.

† Laid on the table of the House on 28th March 1961.

‡ Sent by Special messengers to all M.L.C's on 25th March 1961.

§ Sent by Special messengers to all M.L.C's on 28th March 1961.